



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: WATER UTILITY OF THE VILLAGE OF CRIVITZ

Principal Office: P.O. BOX 2747  
CRIVITZ, WI 54143

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WATER UTILITY OF THE VILLAGE OF CRIVITZ**Utility Address:** P.O. BOX 2747  
CRIVITZ, WI 54143**When was utility organized?** 11/9/1978**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MARILYN L PADGETT**Title:** WATER UTILITY CLERK**Office Address:**P.O. BOX 2747  
CRIVITZ, WI 54114**Telephone:** (715) 854 - 2030**Fax Number:** (715) 854 - 7760**E-mail Address:** CRIVITZ@CYBRZN.COM

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DEL W HENQUINET CPA**Title:****Office Address:** HENQUINT UNGER WALTERS SC1727 STEPHENSON STREET  
P.O. BOX 75  
MARINETTE, WI 54143**Telephone:** (715) 735 - 9321**Fax Number:** (715) 735 - 5899**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** GLEN A FRANZEN**Title:** UTILITIES OPERATOR**Office Address:**

P.O. BOX 2747

CRIVITZ, WI 54114

**Telephone:** (715) 854 - 7778**Fax Number:** (715) 854 - 3453**E-mail Address:**

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**Name:** LARRY DESCHANE**Title:** ASST. UTILITIES OPERATOR**Office Address:**

P.O. BOX 2747

CRIVITZ, WI 54114

**Telephone:** (715) 854 - 7778**Fax Number:** (715) 854 - 3453**E-mail Address:**

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**Name:** MARILYN L PADGETT**Title:** CLERK TREASURER**Office Address:**

P.O. BOX 2747

CRIVITZ, WI 54114

**Telephone:** (715) 854 - 2030**Fax Number:** (715) 854 - 7760**E-mail Address:**

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**Name of utility commission/committee:**    CHARLES LARSON, JEFF MURSAU

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**Names of members of utility commission/committee:**

MR JARED DESCHANE

MR GEORGE H GOCHT

**IDENTIFICATION AND OWNERSHIP**

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**Names of members of utility commission/committee:**

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** HENQUINET, UNGER & WALTERS, S.C.

1727 STEPHENSON STREET

P.O. BOX 75

MARINETTE, WI 54143-0000

**Contact Person:** DEL W HENQUINET**Title:** CPA**Telephone:** (715) 735 - 9321**Fax Number:** (715) 735 - 5899**E-mail Address:** huwcpa.com

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**Contract/Agreement beginning-ending dates:**    1/1/1999                      12/31/1999**Provide a brief description of the nature of Contract Operations being provided:**

AUDIT FINANCIAL STATEMENT OF VILLAGE OF CRIVITZ

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	134,510	131,341	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	59,588	43,557	2
Depreciation Expense (403)	45,613	45,018	3
Amortization Expense (404)	0	0	4
Taxes (408)	45,904	44,136	5
<b>Total Operating Expenses</b>	<b>151,105</b>	<b>132,711</b>	
<b>Net Operating Income</b>	<b>(16,595)</b>	<b>(1,370)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(16,595)</b>	<b>(1,370)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,367	3,328	9
Miscellaneous Nonoperating Income (421)	1,063	11,824	10
<b>Total Other Income</b>	<b>4,430</b>	<b>15,152</b>	
<b>Total Income</b>	<b>(12,165)</b>	<b>13,782</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(12,165)</b>	<b>13,782</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	3,168	3,168	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	5,794	8,164	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
<b>Total Interest Charges</b>	<b>8,962</b>	<b>11,332</b>	
<b>Net Income</b>	<b>(21,127)</b>	<b>2,450</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	172,708	169,366	19
Balance Transferred from Income (433)	(21,127)	2,450	20
Miscellaneous Credits to Surplus (434)	0	892	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>151,581</b>	<b>172,708</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
MONEY MARKET	3,367	4
<b>Total (Acct. 419):</b>	3,367	
<b>Miscellaneous Nonoperating Income (421):</b>		
INSURANCE CLAIMS	1,063	5
<b>Total (Acct. 421):</b>	1,063	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	134,510	0	0	0	<b>134,510</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>134,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>134,510</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,550,836	2,516,343	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	602,019	555,683	<b>2</b>
<b>Net Utility Plant</b>	<b>1,948,817</b>	<b>1,960,660</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	2,098	2,098	<b>6</b>
Special Funds (125)	86,557	133,864	<b>7</b>
<b>Total Other Property and Investments</b>	<b>88,655</b>	<b>135,962</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	10,439	(2,826)	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	19,391	17,525	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	4,806	5,443	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>34,636</b>	<b>20,142</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	6,339	9,507	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>6,339</b>	<b>9,507</b>	
<b>Total Assets and Other Debits</b>	<b>2,078,447</b>	<b>2,126,271</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	151,581	172,708	<b>23</b>
<b>Total Proprietary Capital</b>	<b>151,581</b>	<b>172,708</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	126,599	167,659	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>126,599</b>	<b>167,659</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	12,605	12,027	<b>28</b>
Payables to Municipality (233)	6,205	2,543	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	43,556	47,907	<b>31</b>
Interest Accrued (237)	1,836	2,411	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>64,202</b>	<b>64,888</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,736,065	1,721,016	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,078,447</b>	<b>2,126,271</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,550,836	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>2,550,836</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	602,019	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>602,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,948,817</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	555,683				<b>555,683</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	45,613				<b>45,613</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	723				<b>723</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>46,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,336</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>602,019</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>602,019</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.84%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0	0		0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	560	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>560</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	560	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>560</b>	
<b>Balance end of year</b>	<b>0</b>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	4,806	5,443	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>4,806</b>	<b>5,443</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 GENERAL OBLIGATION BOND	9,507	3168	6,339	1
<b>Total</b>			<b>6,339</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>0</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
GENERAL OBLIGATION FUND	02/15/1998	03/01/2003	4.10%	126,599	1
<b>Total for Account 223</b>				<b>126,599</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	47,907	1
<b>Accruals:</b>		
Charged water department expense	45,906	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>45,906</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	47,907	6
Social Security taxes	2,350	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>50,257</b>	
<b>Balance end of year</b>	<b>43,556</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0	0	0	0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
GO REFUNDING BOND	2,411	5,794	6,369	1,836	2
<b>Subtotal</b>	<b>2,411</b>	<b>5,794</b>	<b>6,369</b>	<b>1,836</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,411</b>	<b>5,794</b>	<b>6,369</b>	<b>1,836</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,721,016	0	0	0	0	1,721,016	1
<b>Add credits during year:</b>							
For Services	15,049					15,049	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,736,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,736,065</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	2,098	2
<b>Total (Acct. 124):</b>	<b>2,098</b>	
<b>Special Funds (125):</b>		
GO REFUND BOND DEBT SERVICE	50,176	3
DEPRECIATION AND RESERVE FUND	36,381	4
<b>Total (Acct. 125):</b>	<b>86,557</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	18,949	6
Electric		7
Sewer (Regulated)	442	8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>19,391</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		13
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	6,205	17
<b>Total (Acct. 233):</b>	<b>6,205</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,533,589	0	0	0	<b>2,533,589</b>	<b>1</b>
Materials and Supplies	5,124	0	0	0	<b>5,124</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	578,851	0	0	0	<b>578,851</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,728,540	0	0	0	<b>1,728,540</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>231,322</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>231,322</b>	
Net Operating Income	(16,595)	0	0	0	<b>(16,595)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-7.17%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-7.17%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	162,144	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>162,144</b>	
<b>Net Income</b>		
Net Income	(21,127)	5
<b>Percent Return on Proprietary Capital</b>	<b>-13.03%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Commission/Committee (Page iv)

August 17, 2001

Ms. Marilyn L. Padgett, Water Utility Clerk  
Village of Crivitz Water Utility  
P.O. Box 2747  
Crivitz, WI 54114-2747

2000 Analytical Review DWCCA-1435-PJL

Dear Ms. Padgett:

Thank you for your response to our letter of May 1, 2001, (copy enclosed) concerning the analytical review of your 2000 annual report. Your answers have been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review. The item is numbered from our previous letter.

6. Your response indicated that a corrected copy of page W-2 was enclosed. However, the enclosed page was no different than the original page W-2 submitted to the Commission. Please adjust Account 463 of your 2001 Public Fire Protection Service charge to account for the total \$3,517 undercharge from 2000. Please follow our procedure for calculating the charge in the future.

Thank you for your efforts in preparing your 2000 annual report. We are closing the review of your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at [leegep@psc.state.wi.us](mailto:leegep@psc.state.wi.us).

Sincerely,

Peter Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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Enclosures

cc: Del Henquinet, CPA

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

May 1, 2001

Ms. Marilyn L. Padgett, Water Utility Clerk  
Village of Crivitz Water Utility  
P.O. Box 2747  
Crivitz, WI 54114-2747

2000 Analytical Review DWCCA-1435-PJL

Dear Ms. Padgett:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that the utility did not report any return on net investment in meters charged to sewer department, (Account 474), or local and school tax equivalent on meters charged to sewer department, (Account 408). If the sewer department uses the water meter to measure sewer volume, all the water meter costs must be shared, including depreciation, return on rate base and taxes. Please review Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed) and properly allocate all water meter costs for 2001.
2. As directed in the head notes of the Water Services schedules on page W-16, please explain how the additions reported during the year were financed and follow this procedure in the future.
3. During our review, we noted that while there is \$995 reported for additions during the year for Account 348, Hydrants on page W-8, there are no hydrants reported as added during the year in column (c) of the Hydrants and Distribution System Valves schedule on page W-18. Please explain.
4. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.
5. In our letter of August 9, 2000, regarding our review of the utility's 1999 annual report, we questioned the difference between the 555 services and 459 customers reported. Your response indicated that there were actually 96 services not in use. Again in the 2000 report we note a large difference between the number of services and customers reported with zero services not in use reported in column (h) of the Water Services schedule on page W-16. Please explain and provide a corrected copy of page W-16 for the year 2000 and be sure to properly report any services not in use in the future.

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## FINANCIAL SECTION FOOTNOTES

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6. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$3,517.30 (see enclosed worksheet). Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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### Enclosures

\*\*\*\*\*

Response received 5/29/01:

#1, will comply in 2001.

#2, "Additions reported during the year were billed to customers. Receipts were applied to the "services" revenue account."

#3, schedule should be changed to show 1 hydrant added during the year.

#4, will comply in 2001.

#5, correct copy of page W-16 enclosed, but only total given.

#6,

---



**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	133,942	1
<b>Total Sales of Water</b>	<b>133,942</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	568	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>568</b>	
<b>Total Operating Revenues</b>	<b>134,510</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	39,386	5
General Operating Expenses (680-690)	20,202	6
<b>Total Operation and Maintenance Expenses</b>	<b>59,588</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	45,613	7
Amortization Expense (404)		8
Taxes (408)	45,904	9
<b>Total Other Operating Expenses</b>	<b>91,517</b>	
<b>Total Operating Expenses</b>	<b>151,105</b>	
<b>NET OPERATING INCOME</b>	<b>(16,595)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	2	1	320	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>1</b>	<b>320</b>	
Metered Sales to General Customers (461)				
Residential	362	18,360	47,282	4
Commercial	108	12,083	27,071	5
Industrial	1	320	552	6
<b>Total Metered Sales to General Customers (461)</b>	<b>471</b>	<b>30,763</b>	<b>74,905</b>	
Private Fire Protection Service (462)	2		572	7
Public Fire Protection Service (463)	1		49,058	8
Other Sales to Public Authorities (464)	16	3,741	9,087	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>492</b>	<b>34,505</b>	<b>133,942</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	49,058	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>49,058</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	568	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>568</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>0</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	22,885	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,309	3
Chemicals (630)	1,918	4
Supplies and Expenses (640)	9,036	5
Repairs of Water Plant (650)	450	6
Transportation Expenses (660)	788	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>39,386</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	7,821	8
Office Supplies and Expenses (681)	1,697	9
Outside Services Employed (682)	1,658	10
Insurance Expense (684)	3,385	11
Employees Pensions and Benefits (686)	4,735	12
Regulatory Commission Expenses (688)	157	13
Miscellaneous General Expenses (689)	189	14
Uncollectible Accounts (690)	560	15
<b>Total General Operating Expenses</b>	<b>20,202</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>59,588</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		43,554	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>43,554</b>	
Social Security			3
PSC Remainder Assessment		2,350	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>45,904</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.263950				3
County tax rate	mills		7.310810				4
Local tax rate	mills		9.217590				5
School tax rate	mills		13.203460				6
Voc. school tax rate	mills		1.835680				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.831490</b>				10
Less: state credit	mills		1.911490				11
<b>Net tax rate</b>	mills		<b>29.920000</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.217590</b>				14
<b>Combined School Tax Rate</b>	mills		<b>15.039140</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>24.256730</b>				17
<b>Total Tax Rate</b>	mills		<b>31.831490</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.762036</b>				19
<b>Total tax net of state credit</b>	mills		<b>29.920000</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>22.800106</b>				21
Utility Plant, Jan. 1	\$	2,516,343	2,516,343				22
Materials & Supplies	\$	4,806	4,806				23
<b>Subtotal</b>	\$	<b>2,521,149</b>	<b>2,521,149</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,521,149</b>	<b>2,521,149</b>				26
Assessment Ratio	dec.		0.757700				27
<b>Assessed Value</b>	\$	<b>1,910,275</b>	<b>1,910,275</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>22.800106</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>43,554</b>	<b>43,554</b>				30
Tax Equivalent per 1994 PSC Report	\$	32,623					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>43,554</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	15,455		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	102,335		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>117,790</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	121,804		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	129,939	8,320	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>251,743</b>	<b>8,320</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,869		23
<b>Total Water Treatment Plant</b>	<b>2,869</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			15,455	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			102,335	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>117,790</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			121,804	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			138,259	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>260,063</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,869	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,869</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	250,721		26
Transmission and Distribution Mains (343)	1,416,879		27
Fire Mains (344)	2,526		28
Services (345)	287,633	19,559	29
Meters (346)	49,821	2,852	30
Hydrants (348)	100,559	995	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,108,139</b>	<b>23,406</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,646		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	9,406		37
Other General Equipment (379)	23,750	2,767	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>35,802</b>	<b>2,767</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,516,343</b>	<b>34,493</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,516,343</b>	<b>34,493</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			250,721	26
Transmission and Distribution Mains (343)			1,416,879	27
Fire Mains (344)			2,526	28
Services (345)			307,192	29
Meters (346)			52,673	30
Hydrants (348)			101,554	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,131,545</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			2,646	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			9,406	37
Other General Equipment (379)			26,517	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>38,569</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,550,836</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,550,836</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,430	3,430	1
February			3,102	3,102	2
March			3,381	3,381	3
April			3,820	3,820	4
May			4,467	4,467	5
June			4,561	4,561	6
July			4,934	4,934	7
August			5,394	5,394	8
September			4,488	4,488	9
October			3,993	3,993	10
November			3,570	3,570	11
December			4,020	4,020	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>49,160</b>	<b>49,160</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				4,636	13
Less: Other utility use				1,930	14
Other utility use explanation: LEAKS					15
Water pumped into distribution system				42,594	16
Less: Water sold				34,505	17
Losses and unaccounted for				8,089	18
Percent unaccounted for to the nearest whole percent (%)				19%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				320	21
Date of maximum: 4/14/2000					22
Cause of maximum: WELL MAINTENANCE					23
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 11/26/2000					25
Total KWH used for pumping for the year				69,505	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
HIGHWAY W	1	55	16	288,000	Yes	<b>1</b>
ST PAUL ROAD	2	172	10	324,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	1	2	1
Location	HIGHWAY W	ST PAUL ROAD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	JACUZZI	SIMMONS	5
Year Installed	1979	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	400	8
Pump Motor or Standby Engine Mfr	GE	NEW MAN	10
Year Installed	1979	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	25	13

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1980		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	120		10
Total capacity in gallons	250,000		11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	GAS		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.0000		22
Is a corrosion control chemical			23
used (yes, no)?	Y		24
Is water fluoridated (yes, no)?	N		25



**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	6.000	27,641	0	0	0	27,641
P	D	6.000	4,112	0	0	0	4,112
A	D	8.000	30,559	0	0	0	30,559
M	D	8.000	2,466	0	0	0	2,466
P	D	8.000	1,160	0	0	0	1,160
A	D	10.000	18,885	0	0	0	18,885
M	D	10.000	58	0	0	0	58
P	D	10.000	2,649	0	0	0	2,649
A	D	12.000	449	0	0	0	449
P	D	15.000	275	0	0	0	275
<b>Total Within Municipality</b>			<b>88,254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,254</b>
<b>Total Utility</b>			<b>88,254</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,254</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	539	0	0	0	539		1
P	1.500		1	0	0	1		2
M	1.500	8	0	0	0	8		3
M	2.000	5	0	0	0	5		4
P	2.000		2			2		5
P	4.000		1			1		6
M	4.000	1	0	0	0	1		7
M	6.000	1	0	0	0	1		8
P	8.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>555</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>559</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	527	22	0	0	549	84	1
1.000	21	2	0	0	23	6	2
1.250	0	0	0	0	0	0	3
1.500	5	3	0	0	8	3	4
2.000	6	1	0	0	7	4	5
3.000	3	0	0	0	3	2	6
4.000	1	0	0	0	1	1	7
<b>Total:</b>	<b>563</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>591</b>	<b>100</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	363	87	1	7	0	91	549	1
1.000	2	15	0	3	0	3	23	2
1.250	0	0	0	0	0	0	0	3
1.500	0	6	0	1	0	1	8	4
2.000	0	4	0	2	0	1	7	5
3.000	0	1	0	1	1	0	3	6
4.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>365</b>	<b>113</b>	<b>1</b>	<b>15</b>	<b>1</b>	<b>96</b>	<b>591</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	5				5	1
Within Municipality	140	1			141	2
<b>Total Fire Hydrants</b>	<b>145</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>146</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	73
Number of distribution system valves end of year:	279
Number of distribution valves operated during year:	143

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-16)

Per review:

"Additions reported during the year were billed to customers. Receipts were applied to the "services" revenue account."

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### Hydrants and Distribution System Valves (Page W-18)

Per review response, schedule changed to show 1 hydrant added during the year.

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